

MASS. R1.235 9/5/993 ✓

A GUIDE TO WITHHOLDING OF TAXES ON WAGES

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Massachusetts Department of Revenue



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The purpose of this publication is to provide taxpayers with general information about Massachusetts tax laws and Department of Revenue policies and procedures as of June 1, 1993. It is not designed to address all questions in detail, and taxpayers are encouraged to seek further guidance as described throughout this guide. Nothing contained within this publication supersedes, alters or otherwise changes any provisions of Massachusetts General Laws, Massachusetts Department of Revenue Regulations or Rulings or any other sources of the law.



Dear Taxpayer:

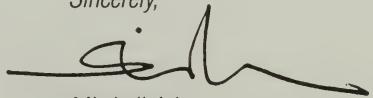
The withholding of state income taxes by employers from their employees' paychecks is the single most important revenue source for the Commonwealth. At the Department of Revenue (DOR), our goal is to help all employers meet their withholding requirements by explaining the rules for collecting and remitting employee withholding in the clearest way possible.

Withholding is one of several "trustee taxes" collected by the Department. Trustee taxes — withholding as well as sales/use tax, meals tax and room occupancy excise — are so-named because employees and customers are entrusting businesses to remit the taxes they collect to the Commonwealth. The fact that trustee taxes account for well over half of total state tax collections each year underscores the importance of remitting these taxes to DOR on time and in full.

To ensure that Massachusetts taxpayers understand and fulfill their responsibilities, the Department is committed to providing taxpayers with reliable customer service, easy-to-use tax forms and informational tax guides like this one. At the same time, our ongoing enforcement efforts are designed to assure honest taxpayers that we will pursue those who try to avoid their obligations.

Whether you are starting a new business or are a veteran business owner, we hope this guide is helpful in providing you with an understanding of your withholding responsibilities. As always, you are invited to contact the Department directly if you have additional questions.

Sincerely,

A stylized, handwritten signature in black ink, appearing to read 'Mitchell Adams'.

*Mitchell Adams
Commissioner of Revenue*

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Introduction

This publication contains general information regarding withholding of Massachusetts income tax from wages. It is designed to inform you, as an employer, of the basics of collecting and remitting employee withholding to the Massachusetts Department of Revenue (DOR).

Written in a straightforward question and answer format, this guide defines basic withholding terminology, outlines an employer's responsibilities and explains the methods of calculating the proper amount of withholding.

Please note that Massachusetts uses federal legal definitions for many basic withholding concepts such as "employer" and "employee." The descriptions of basic terms provided here are not comprehensive. Any complex definitional questions must be resolved in accordance with federal rules.

This guide is part of an ongoing series of publications designed to keep the public informed about Massachusetts tax law. If you have further questions about withholding of income tax, please call the Department's Taxpayer Assistance Bureau (TPA) at (617) 727-4331 or toll-free in Massachusetts at 1-800-392-6089. You also can visit any DOR office location listed on the back of this guide.

Basic Definitions and Employer Responsibilities

What is withholding?

Withholding refers to income tax withheld from wages by employers to pay employees' annual personal income taxes. As an employer, you are required by law to withhold Massachusetts personal income tax from wages of residents for services performed either within or outside Massachusetts, and from wages of nonresidents for services performed in Massachusetts.

Who is an employer?

An employer is any person, corporation or organization for whom an individual performs a service as an employee. An employer may be an individual, corporation, partnership, estate, trust, association, joint venture or other unincorporated organization. Religious, educational, charitable and social organizations also may be employers. Employers are responsible for collecting and remitting employee withholding to the Commonwealth.

Who is an employee?

An employee is anyone who performs services for another person or organization under the direction and control of that person or organization. The relationship of employer and employee exists when the person for whom services are performed has the right to control and direct the details and manner in which the job is to be accomplished.

Is the owner of a business considered an employee?

As a general rule, the owner of a sole proprietorship is not considered an employee for withholding purposes even if he or she has no other employees. Therefore, the owner would not register for withholding solely to pay his or her own taxes.

However, if an owner expects to owe more than \$200 in Massachusetts income tax on the income received from the business, he or she is required to make individual estimated income tax payments.

For more information on individual estimated income tax payments, refer to DOR's Estimated Income Tax Payment Voucher (Form 1-ES) Instructions. DOR also has a guide entitled,

Should You Be Paying Estimated Taxes?, which is available either by calling DOR's Forms Supply number at (617) 727-4392 or DOR's Fax on Demand system at (617) 727-2123, code number 3008, from the handset on your fax machine.

What are the responsibilities of an employer?

An employer is responsible for:

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- Registering with DOR to collect withholding taxes;
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- Withholding state income taxes from employees who reside or are employed in Massachusetts and remitting those taxes on the appropriate form on time. (Please refer to the section entitled, "How to Calculate Withholding from Wages.");
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- Obtaining from each employee a completed Employee's Withholding Allowance Certificate (Form W-4) and Massachusetts Employee's Withholding Exemption Certificate (Form M-4);
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- Submitting to DOR a completed copy of the Form W-4 from all newly hired personnel, or personnel returning to the payroll, within 14 days of an employee's first day on the job. Alternative means of reporting newly hired or reinstated employees are permitted on a written, preapproved basis. (This requirement became effective for employees hired on or after March 1, 1993.)
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- Providing each employee with a Wage and Tax Statement (Form W-2) by January 31, showing the total amount of wages paid and the amount of Massachusetts income tax withheld for the prior year. Copies of each employee's Form W-2 also must be submitted to DOR with a Reconciliation of Massachusetts Income Taxes Withheld (Form M-3 or Form M-3M) by February 28;
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- *Filing quarterly reports of gross wages paid to each employee who resides or is employed in Massachusetts. This filing is done on an Employer's Quarterly Report of Wages Paid (Form WR-1);*
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- *Contacting the Massachusetts Department of Employment and Training to fulfill the obligations for state employment security taxes. The telephone number for unemployment insurance information is (617) 727-6850; and*
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- *Contacting the Internal Revenue Service (IRS) to fulfill obligations for withholding federal income taxes. For more information, call the IRS at (617) 536-1040 or toll-free at 1-800-829-1040.*
-

How does an employer register to collect withholding?

To register to collect Massachusetts withholding, an employer must file a Massachusetts Trustee Tax Application for Registration (Form TA-1).

The TA-1 booklet contains filing schedules, instructions for completing the form and other important information. The booklet is available at any DOR office location listed on the back of this guide.

What happens after registering with DOR?

Once DOR has processed your Form TA-1, we will send a booklet of preprinted tax forms to your principal place of business. If your business size requires you to file annually, you will not receive your form until December of the year for which you are filing.

Must a tax-exempt organization collect withholding?

Yes. Tax-exempt organizations such as religious and government organizations are required to withhold income tax from employees.

Is a Massachusetts employer required to withhold state income tax from an employee who is a nonresident?

Yes. Withholding is required on wages paid to nonresidents that are attributable to services performed in Massachusetts. However, if a nonresident does not work in Massachusetts, even if he or she is paid from a Massachusetts office, withholding is not required.

Example: Michael is single, lives in Nashua, New Hampshire and works in Massachusetts. Michael's Massachusetts employer withholds the appropriate amount of Massachusetts income tax from his weekly paycheck and remits it in full to DOR. Michael files a nonresident income tax return in Massachusetts.

Is a non-Massachusetts employer required to withhold state income tax from wages for a Massachusetts resident?

Yes. A non-Massachusetts employer must deduct and withhold from wages the amount determined for Massachusetts income tax purposes, less any amount deducted and withheld for the employer's state. If there is no state withholding in the home state of the business, the employer withholds and remits the full amount determined for Massachusetts.

Example: Susan is single, lives in Medfield, Massachusetts and works in Rhode Island. In 1993, she earns \$425 a week. Her employer withholds \$13.75 from her paycheck each week for Rhode Island income tax. Since Susan would have had \$20.84 withheld from her weekly paycheck had she worked in Massachusetts, her employer withholds and remits an additional \$7.09 to DOR.

Must an employer withhold on wages for Massachusetts if federal withholding is not required?

No. DOR follows the IRS guidelines for persons subject to withholding. If there is no requirement to withhold federal income tax, there is no requirement to withhold Massachusetts income tax.

Are pension, annuity and other similar payments subject to withholding?

Yes. Payments of pension, annuity and other similar payments made to Massachusetts residents who have not elected to be exempt from U.S. income tax withholding are subject to Massachusetts income tax withholding.

Are lump sum and eligible rollovers from qualified pension and annuity plans subject to withholding?

Generally, lump sum and eligible rollovers that are subject to federal withholding are also subject to Massachusetts withholding, unless such distributions are of a type that would never be subject to Massachusetts personal income taxation.

Information Employers Must Obtain from Employees

What information does an employer need to obtain from an employee for withholding purposes?

An employer needs to obtain the employee's full name, home address, social security number and the total number of exemptions to which the employee is entitled. Employees must report this information on an Employee's Withholding Allowance Certificate and on a Massachusetts Employee's Withholding Exemption Certificate (Forms W-4 and M-4). Claiming the proper number of exemptions prevents overwithholding.

Should employees complete both Forms W-4 and M-4?

Yes. Since Massachusetts withholding exemptions are different from U.S. withholding exemptions, DOR recommends that employees complete both Forms M-4 and W-4 for the most accurate withholding.

Can an employee change the number of his or her exemptions on Form M-4?

Yes. An employee may file a new certificate at any time if the number of exemptions increases. An employee **must** file a new certificate within 10 days if the number of exemptions previously claimed decreases.

How does an employee with two or more jobs calculate exemptions on Form M-4?

If an employee holds more than one job, he or she may claim exemptions **only** with his or her principal employer.

Can employees ask employers to withhold extra amounts of tax?

Yes. Employees who receive income that is not covered by withholding may request that their employer withhold additional amounts to pay the tax that will be due on that income.

Should an employer withhold on income from tips?

Yes. In accordance with federal tax rules, tips are considered to be part of an employee's pay and must be taken into account when determining the withholding amount. Employees must report tips from any one job totalling \$20 or more in any given month to employers by the 10th day of the following month. The employer uses this reported amount to calculate withholding by adding the reported tips to the employee's pay.

How to Calculate Withholding from Wages

What are taxable wages?

Taxable wages include all compensation to an employee for services performed. Payments subject to Massachusetts withholding include wages, salaries, tips, commissions, bonuses, fees or any other item of value paid to an individual for services performed as an employee.

Are payments to employees for traveling or other reimbursable business expenses subject to withholding?

If such expenses are substantiated by the employee, and the amount in excess of the substantiated expenses is returned to the employer, then these payments are not subject to withholding. Such payments must be identified either by making a separate payment or by indicating the separate amounts if both wages and expense allowances are combined in a single payment. Payments for expenses not substantiated or excess payments not returned must be included in the employee's wages and are subject to withholding.

How is withholding calculated?

The amount of income tax withheld is based on the employee's taxable wages and the number of exemptions claimed on the Massachusetts Employee's Withholding Exemption Certificate (Form M-4). Withholding is calculated either by using the tax tables available from DOR or by using a mathematical formula commonly known as the percentage method. These methods, which are explained in Massachusetts Income Tax Withholding Tables January 1992 and Thereafter (Circular M), may be applied on a daily, weekly, biweekly, semimonthly or monthly basis.

How do the withholding tables work?

The withholding tables provided in DOR's Circular M factor in the employee's wages for an applicable payroll period and the number of withholding exemptions claimed by the employee on Form M-4. An additional reduction of the withholding amount occurs if either the taxpayer or the taxpayer's spouse is blind. The withholding table amount should be reduced as follows if the blindness exemption is claimed:

Payroll Period

Reduction Amount*

Daily	\$ 0.36
Weekly.....	2.52
Biweekly.....	5.03
Semimonthly.....	5.45
Monthly.....	10.91

*Based on 5.95% tax rate.

Please Note: These amounts should be doubled if both the taxpayer is blind and the taxpayer's spouse is blind and not otherwise subject to withholding.

Example: Steve earns \$565 a week as a construction worker. His wife Debby works full-time in real estate. They have three children, ages 14, 11 and 8. Steve and Debby decided to claim the exemptions for their children on Steve's M-4. Below is a copy of Steve's Form M-4. He is allowed a total of five exemptions: one for himself, three for his children, plus an additional exemption for having at least one child under age 12.

FORM
M-4

MASSACHUSETTS EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE



Print full name Steven Taxpayer
Print home address 66 Main St.

Social Security No. 123-45-6789
City Anytown State MA Zip Code 02134

EMPLOYEE:

File this form or Form W-4 with your employer. Otherwise, Massachusetts Income Taxes will be withheld from your wages without exemptions.

EMPLOYER:

Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. Your personal exemption. Write the figure "1". If you are age 65 or over or will be before next year, write "2".
2. IF MARRIED and if exemption for spouse is allowed, write the figure "2". If your spouse is age 65 or over or will be before next year and if otherwise qualified, write "3". See Instruction C.
3. Write the number of your qualified dependents. See Instruction D.
4. Add the number of exemptions which you have claimed above and write the total.
5. Additional withholding per pay period under agreement with employer \$ 0.

A. ☐ Check if you are blind. B. ☐ Check if spouse is blind and not subject to withholding.

C. ☐ Check if you are a full-time student engaged in seasonal, part-time or temporary employment whose estimated annual income will not exceed \$8,000.

EMPLOYER: DO NOT withhold if full-time student Box C is checked.

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

(Date) April 5 19 93 (Signed) Steven Taxpayer

THIS FORM MAY BE REPRODUCED

Steve's employer uses this information to calculate the correct amount to withhold from his weekly paycheck. Using the weekly table in Circular M, his employer withholds \$24.23 from Steve's weekly paycheck.

If the payroll period with respect to an employee is WEEKLY												
And the wages are		And the number of withholding exemptions claimed is										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Massachusetts income tax to be withheld shall be												
510	520	28.35	25.84	24.69	23.55	22.40	21.26	20.12	18.97	17.83	16.68	15.54
520	530	28.95	26.43	25.29	24.14	23.00	21.85	20.71	19.57	18.42	17.28	16.13
530	540	29.54	27.03	25.88	24.74	23.59	22.45	21.31	20.16	19.02	17.87	16.73
540	550	30.14	27.62	26.48	25.33	24.19	23.04	21.90	20.76	19.61	18.47	17.32
550	560	30.73	28.22	27.07	25.93	24.78	23.64	22.50	21.35	20.21	19.06	17.92
560	570	31.33	28.81	27.67	26.52	25.38	24.23	23.09	21.95	20.80	19.66	18.51
570	580	31.92	29.41	28.26	27.12	25.97	24.83	23.69	22.54	21.40	20.25	19.11
580	590	32.52	30.00	28.86	27.71	26.57	25.42	24.28	23.14	21.99	20.85	19.70
590	600	33.11	30.60	29.45	28.31	27.16	26.02	24.88	23.73	22.59	21.44	20.30
600	610	33.71	31.19	30.05	28.90	27.76	26.61	25.47	24.33	23.18	22.04	20.89

What is the percentage method?

The percentage method is a mathematical formula for determining withholding amounts. This method is used primarily by businesses with automated payroll systems. The percentage method is calculated as follows:

1. Determine employee's wages for the payroll period (weekly, biweekly, etc.).
2. Subtract the amount deducted for Social Security (FICA), Medicare, Massachusetts, U.S. or railroad retirement contributions (up to an annual maximum of \$2,000).
3. Subtract the exemption amount (from the following chart). If no exemptions are claimed, the exemption amount will be \$0.
4. Multiply the result by the current rate.

Please Note: Until further notice, the tax rate is 5.95%.

The exemption amount is based on the number of withholding exemptions claimed and the applicable payroll periods. The following table details the exemption amount calculation:

Payroll Period**Exemption Amount Calculation**

Daily	\$ 3.00	x	number of exemptions claimed	+	\$ 3
Weekly	\$ 19.50	x	number of exemptions claimed	+	\$ 23
Biweekly	\$ 39.00	x	number of exemptions claimed	+	\$ 46
Semimonthly	\$ 42.00	x	number of exemptions claimed	+	\$ 50
Monthly	\$ 83.00	x	number of exemptions claimed	+	\$ 100
Annually	\$1,000.00	x	number of exemptions claimed	+	\$1,200

An additional reduction of the withholding amount occurs if either the taxpayer or the taxpayer's spouse is blind. When using the percentage method to calculate withholding, reduce the amount withheld according to the following table if the blindness exemption is claimed:

Payroll Period**Reduction Amount***

Daily	\$ 0.36
Weekly.....	2.52
Biweekly.....	5.03
Semimonthly.....	5.45
Monthly	10.91

*Based on 5.95% tax rate.

Please Note: These amounts should be doubled if both the taxpayer is blind and the taxpayer's spouse is blind and not otherwise subject to withholding.

Example: Nancy works as a paralegal and earns \$350 a week. She claims four exemptions: one for herself, two for her children ages 3 and 6, and one more for having at least one dependent under age 12. Nancy's state withholding, using the percentage method, is based on the following calculation:

Wages	\$350.00
Social Security (FICA) and Medicare	(26.78)
Subtotal	\$323.22
Exemption factor (19.50 x 4) + 23.00.....	(101.00)
Subtotal	\$222.22
Tax rate	x .0595
Withholding	\$ 13.22

Filing and Payment Requirements

What are the requirements for filing and paying withholding?

Due dates for filing forms and paying over withholding vary depending on the total amount of tax you expect to withhold from your employees in a year. The following chart lists the requirements for filing forms and paying over withholding.

Projected Annual Withholding Tax Collected from All Employees	Return Filing Requirement	Payment Due
\$100 or less	Annually due by Jan. 31 of the following year. Form M-941A.	Payment due with return.
\$101 up to \$1,200	Quarterly due on or before last day of month following close of calendar quarter. Form M-941.	Payment due with return.
\$1,201 up to \$25,000	Monthly due on or before 15th day of following month except for the payments for March, June, September and December — these are due on the last day of the following month. Form M-942.	Payment due with return.
More than \$25,000	Quarterly due on or before last day of month following the close of the calendar quarter — i.e., on or before April 30, July 31, October 31 and January 31. Form M-941D.	Weekly payments on Form M-941W due on or before the third business day following the 7th, 15th, 22nd and last day of the month if you make payments four times per month or 48 times per year.*

*If, however, you choose to make 52 payments per year, payments should be submitted according to your weekly payroll schedule.

Example: Over the year, AMC Productions expects to withhold a total of \$14,000 from its 12 employees for Massachusetts income tax. Because AMC Productions withholds more than \$1,201 but less than \$25,000 annually, they are required to file an Employer's Monthly Return of Income Taxes Withheld (Form M-942).

What are the penalty and interest charges for late returns and payments?

Withholding tax returns that are not filed on or before the due date are subject to interest and penalty charges.

The penalty for late payment is ½ percent of the balance due, per month (or fraction thereof), up to a maximum of 25 percent.

The penalty for failure to file a return by the due date is 1 percent of the balance due, per month (or fraction thereof), up to a maximum of 25 percent.

Also, if you fail to pay the tax when due, interest will be charged at the federal short-term rate (which can change quarterly) plus 4 percentage points, compounded daily. If you wish to obtain information on these rates, please call DOR's Taxpayer Assistance Bureau at (617) 727-4331 or toll-free in Massachusetts at 1-800-392-6089. Rates also are published each quarter in the Taxpayer Advisory Bulletin, which is available by calling DOR's Publications Office at (617) 727-1322. Interest accruing before January 1, 1993, even if the underlying liability is not assessed until after that date, accrued as simple interest at a rate of 18 percent per year.

Are there any other penalties?

Yes. Businesses with annual withholding liabilities in excess of \$25,000 who fail to make timely deposits of withholding tax are liable for a 5 percent penalty on the amount of underpayment.

The amount of underpayment is any portion of a tax payment or weekly deposit that was due but not paid on time.

Willful tax evasion is a felony punishable by a fine of up to \$100,000 for individuals or \$500,000 for corporations and/or imprisonment of up to five years. Willful failure to collect and

pay over taxes is also a felony and is punishable by a fine of up to \$10,000 and/or imprisonment of up to five years.

Should a form be filed even if no tax was due for a given period?

Yes. A form should be filed for all periods even when no tax is due — just enter zero in the appropriate places. This filing is necessary for our record keeping purposes. It also will help avoid requests from DOR for filing information.

How can withholding payment errors be corrected?

If you make a withholding payment error, corrections must be made as follows:

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- Adjustments for an underpayment of withheld taxes for the immediate prior period within the same calendar year must be made in Item 2 of the employer's appropriate form — Quarterly Return of Income Taxes Withheld for Employer Paying Weekly, Employer's Quarterly Return of Income Taxes Withheld, or Employer's Monthly Return of Income Taxes Withheld (Form M-941D, M-941 or M-942) — for such period.*
-
- Underpayments occurring before the immediate prior calendar period must be adjusted on an amended Form M-941 or Form M-942.*
-
- Refunds of overpayments of taxes withheld must be requested on an Application for Abatement (Form CA-6). Refunds of overpayments shown on a Reconciliation of Massachusetts Income Taxes Withheld for Employers Filing Quarterly (Form M-3) or a Reconciliation of Massachusetts Income Taxes Withheld for Monthly Filers (Form M-3M) also must be requested on Form CA-6.*
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Reporting and Retaining Employee Wage and Withholding Information

How must employers submit W-2 forms to DOR?

Employers must submit a copy of each employee's Form W-2 with an annual reconciliation statement, Form M-3 or Form M-3M. These documents must be filed with the Department by the last day of February for the preceding year. Employers are encouraged to submit these documents on magnetic tape. As a general rule, DOR accepts the format used by the IRS for reporting information on magnetic tape. For more information, contact DOR's Revenue Enforcement Bureau at (617) 621-5700.

Is there a penalty for failure to provide W-2 forms to employees?

Yes. Employers are required to provide each employee with a Form W-2 by January 31. An employer who either fails to provide an employee with a Form W-2 or issues a false Form W-2 may be fined up to \$1,000 and/or imprisoned for up to one year.

Which withholding records should be retained?

Records retained should include:

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- The name, address, occupation and social security number of each employee;*
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 - The amount and date of all payments of wages, the period of services covered by such payments and the amounts of tax withheld;*
 -
 - Employees' statements of tips received;*
 -
 - Employees' withholding exemption certificates (Forms M-4 and W-4);*
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 - Employer's copies of employees' Wage and Tax Statements (Form W-2); and*
 -

-
- *Copies of all withholding returns filed with the Department.*
-

How long should withholding records be kept?

It is the employer's responsibility to retain all records pertaining to withholding for at least three years after the date the return was filed or the date it was required to be filed, whichever is later.

You also should know that there is no limitation on the period for which DOR may request records if an employer failed to file a return or filed a false or fraudulent return. Further information about retaining records is available in Regulation 830 CMR 62C.25.1, Records Retention. To obtain a copy, please call DOR's Rulings and Regulations Bureau at (617) 727-8240.

Are employers required to file any other wage-related information with DOR?

Yes. By law, every employer who is required to deduct and withhold taxes on wages must complete and submit Massachusetts wage reporting information on an Employer's Quarterly Report of Wages Paid (Form WR-1). DOR will send registered employers the form on a quarterly basis. The purpose of the wage reporting system is to verify eligibility for programs such as Welfare, Medicaid, unemployment compensation and workers' compensation. In addition, it helps to track down parents who fail to pay the child support they owe. Requirements under this system are separate from requirements to submit income tax withholding forms.

Employers also must submit a completed copy of the Employee's Withholding Allowance Certificate (Form W-4) from all newly hired employees, or employees returning to the payroll, within two weeks of an employee's first day on the job. Alternative means of reporting newly hired or reinstated employees are permitted on a written, preapproved basis.

An employer who fails to comply with the wage reporting requirements may be liable for penalties of up to \$100 per employee.

Can employers file wage reporting information on magnetic tape?

Employers who report 250 or more employees in a calendar quarter and who have data processing capabilities, or access to them, are required to report quarterly wage information to the Department on magnetic tape. Smaller organizations also may find it easier to file on magnetic tape, although it is not required. To make it as easy as possible for employers to meet this new requirement, DOR has adopted a modified version of the tape format used by employers to report information to the Social Security Administration. Instructions for the Employer's Quarterly Report of Wages Paid (Form WR-1) explain magnetic tape reporting rules in more detail.

Where can employers get more information about wage reporting?

For more information or to request a Form WR-1, employers may contact DOR's Wage Reporting Control Unit at (617) 621-5040.

What is the schedule for filing wage reports?

The wage report, Form WR-1, is due on or before the last day of the month following the end of **each** calendar quarter. Quarterly wage reports are due on the following dates:

Quarter Ending	Due Date
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

Where to Get Help and Forms

Where can employers get withholding information and forms?

For further information on Massachusetts withholding tax law or to receive withholding forms, please contact:

Department of Revenue
Taxpayer Assistance Bureau — Withholding Section
100 Cambridge Street
Boston, MA 02204
(617) 727-4331
Toll-free in Massachusetts 1-800-392-6089

Following is a list of the various forms and schedules that pertain to withholding. Copies are available by calling DOR's Forms Supply number at (617) 727-4392. Several forms below also are available through DOR's Fax on Demand system. Please call (617) 727-2123 from the handset on your fax machine and use the code number following the title of the appropriate document.

Form Number	Title/Fax Code
M-3	Reconciliation of Massachusetts Income Taxes Withheld for Employers Filing Quarterly/363
M-3M	Reconciliation of Massachusetts Income Taxes Withheld for Monthly Filers/364
M-3P	Reconciliation of Massachusetts Income Taxes Withheld from Pension, Annuity and Other Periodic Payments and Nonperiodic Payments/365
M-4	Massachusetts Employee's Withholding Exemption Certificate/366
M-4P	Massachusetts Withholding Exemption Certificate for Pension, Annuity and Other Periodic Payments and Nonperiodic Payments/367
M-941	Employer's Quarterly Return of Income Taxes Withheld
M-941A	Employer's Annual Return of Income Taxes Withheld
M-941D	Quarterly Return of Income Taxes Withheld for Employer Paying Weekly
M-941W	Employer's Weekly Payment of Income Taxes Withheld
M-942	Employer's Monthly Return of Income Taxes Withheld
WR-1	Employer's Quarterly Report of Wages Paid/317
CA-6	Application for Abatement/326
Circular M	Massachusetts Income Tax Withholding Tables January 1992 and Thereafter/316
TA-1	Massachusetts Trustee Tax Application for Registration/314
M-2848	Power of Attorney and Declaration of Representative/348
M-2848 Inst.	Instructions for Completing Form M-2848/848

Resources

DOR publishes a number of useful publications on various state tax issues. Unless otherwise indicated, these publications are available by calling DOR's Forms Supply number at (617) 727-4392. Many of the documents below also are available through DOR's Fax on Demand system. Please call (617) 727-2123 from the handset on your fax machine and use the code number following the title of the appropriate document.

Title/Fax Code

A Guide to the Department of Revenue: Your Taxpayer Bill of Rights/3005 (20 pages)

A Guide to Filing Your Massachusetts Income Taxes/3006

A Guide to Withholding of Taxes on Wages/3007 (12 pages)

Should You Be Paying Estimated Taxes?/3008 (4 pages)

A Guide to Sales and Use Tax/3009 (18 pages)

Should You Be Paying Use Tax?/3010 (4 pages)

A Guide to Estate Taxes/3011 (14 pages)

Small Business Packet contains registration materials, tax information, sample forms and information from other state agencies, and is available by calling DOR's Taxpayer Assistance Bureau at (617) 727-1200.

Taxpayer Advisory Bulletin is published quarterly with updates on legislative, legal and Departmental decisions and is available at most libraries or by calling DOR's Publications Office at (617) 727-1322.*

MASSTAX Guide contains five volumes covering all state taxes and DOR administrative procedures; it is available for purchase through West Publishing Company (1-800-328-9352) or for reference at many law libraries and at the State House Library.

DOR Regulations, Technical Information Releases (TIRs), Directives and Rulings are prepared on general tax issues as well as specific taxpayer inquiries and are published in the MASSTAX Guide or are available by calling DOR's Rulings and Regulations Bureau at (617) 727-8240.*

* To receive copies by Fax on Demand, please call (617) 727-2123 for a complete menu of these documents.

Department of Revenue Offices:
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1-800-392-6089

(617) 727-4545

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100 Cambridge Street, MA 02204

(508) 678-2844

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218 South Main Street, MA 02721

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Pittsfield

333 East Street, MA 01201

(413) 784-1000

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436 Dwight Street, MA 01103

(508) 792-7300

Worcester

75A Grove Street, MA 01605

Taxpayers can contact the IRS at 1-800-829-1040 for federal tax information.
